

2007 Local Option Tourist / Food and Beverage / Tax Rates in Florida's Counties

Local Option Taxes on Transient Rental Transactions														
County	Local Option Taxes on Transient Rental Transactions										Local Option Food and Beverage Taxes			
	Tourist Development Taxes					Convention Development Taxes					Local Option Food and Beverage Taxes			
	Original Tax (1 or 2%)	Additional Tax (1%)	Professional Sports Franchise Facility Tax (up to 1%)	Additional Professional Sports Franchise Facility Tax (up to 1%)	High Tourism Impact Tax (1%)	Tourist Impact Tax (1%)	Consolidated County Convention Tax (2%)	Charter County Convention Tax (3%)	Special District, Special, & Subcounty Convention Tax (3%)	Maximum Potential Tax Rate	Current Tax Rate	Unutilized Tax Rate	Food and Beverages in Hotels and Motels (2%)	Food and Beverages in Other Establishments (1%)
Alachua *	2	1								4	3	1		
Baker *	2									4	2	2		
Bay *	2	1								4	3	1		
Bradford	2									4	2	2		
Brevard *	2	1	1	1						5	5	0		
Broward *	2	1	1	1						5	5	0		
Calhoun										3	0	3		
Charlotte *	2	1	1							5	4	1		
Citrus	2	1								4	3	1		
Clay *	2	1								4	3	1		
Collier *	2	1	1							5	4	1		
Columbia	2									4	2	2		
De Soto										3	0	3		
Dixie										3	0	3		
Duval *	2		1	1			2			6	6	0		
Escambia *	2	1	1							5	4	1		
Flagler	2	1								4	3	1		
Franklin	2									3	2	1		
Gadsden	2									4	2	2		
Gilchrist										3	0	3		
Glades										3	0	3		
Gulf *	2	1	1							5	4	1		
Hamilton	2	1								4	3	1		
Hardee										3	0	3		
Hendry	2									4	2	2		
Hernando *	2	1								4	3	1		
Highlands	2									4	2	2		
Hillsborough *	2	1	1	1						5	5	0		
Holmes	2									3	2	1		
Indian River *	2	1	1							5	4	1		
Jackson	2	1	1							5	4	1		
Jefferson										3	0	3		
Lafayette										3	0	3		
Lake *	2	1	1							5	4	1		
Lee *	2	1	1	1						5	5	0		
Leon *	2	1	1							5	4	1		
Levy	2									4	2	2		
Liberty										3	0	3		
Madison	2	1								4	3	1		
Manatee *	2	1	1							5	4	1		
Marion	2									3	2	1		
Martin *	2									4	2	2		
Miami-Dade *	2		1					3		6	6	0	2	1
Monroe *	2	1				1				6	4	2		
Nassau *	2									4	2	2		
Okaloosa *	2	1	1							5	4	1		

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County	Tourist Development Taxes					Convention Development Taxes				Maximum Potential Tax Rate	Current Tax Rate	Unutilized Tax Rate	Food and Beverages in Hotels and Motels (2%)	Food and Beverages in Other Establishments (1%)
	Original Tax (1 or 2%)	Additional Tax (1%)	Professional Sports Franchise Facility Tax (up to 1%)	Additional Professional Sports Franchise Facility Tax (up to 1%)	High Tourism Impact Tax (1%)	Tourist Impact Tax (1%)	Consolidated County Convention Tax (2%)	Charter County Convention Tax (3%)	Special District, Special, & Subcounty Convention Tax (3%)					
Okeechobee	2	1								4	3	1		
Orange *	2	1	1	1	1					6	6	0		
Osceola *	2	1	1	1	1					6	6	0		
Palm Beach *	2	1	1	1						5	5	0		
Pasco	2									4	2	2		
Pinellas *	2	1	1	1						5	5	0		
Polk *	2	1	1	1						5	5	0		
Putnam *	2									4	2	2		
Saint Johns *	2	1								4	3	1		
Saint Lucie *	2	1	1	1						5	5	0		
Santa Rosa *	2	1	1							5	4	1		
Sarasota *	2	1	1							5	4	1		
Seminole *	2	1								4	3	1		
Sumter	2									3	2	1		
Suwannee *	2									4	2	2		
Taylor *	2	1								4	3	1		
Union										3	0	3		
Volusia *	2		1						3	6	6	0		
Wakulla *	2	1								4	3	1		
Walton *	2	1								4	3	1		
Washington	2	1								4	3	1		
# Eligible to Levy:	67	50	67	23	3	1	1	1	1		67		1	1
# Levying:	57	38	25	11	2	1	1	1	1		57		1	1

Notes:

- County names followed by an asterisk indicate those counties that self-administer these taxes, and boxed areas indicate those counties eligible to impose a particular tax.
- The three counties (Duval, Miami-Dade, and Volusia) authorized to levy a convention development tax are precluded from levying more than 2% of tourist development taxes. However, this prohibition does not apply to the levy of the Professional Sports Franchise Facility Tax. In addition, this prohibition does not apply in a county authorized to levy the Consolidated County Convention Development Tax if such county also levies the Additional Professional Sports Franchise Facility Tax. This exemption is applicable only to Duval County.
- The county-wide tourist development tax rate for Miami-Dade County is 3% except within the municipal jurisdictions of Bal Harbour, Miami Beach, and Surfside, which are eligible to impose the Municipal Resort Tax.
- The tourist development tax levies in Bay, Nassau, Okaloosa, and Walton counties are less than county-wide.
- In Santa Rosa County, the countywide tourist development tax rate is 2%. The rate in the special taxing district of Navarre Beach is 3%; however, the funds generated from this levy go to Escambia County pursuant to an agreement adopted when this area was transferred to Santa Rosa County by Escambia County.
- The effective dates of the 1% Professional Sports Franchise Facility Tax levies in Gulf and Sarasota counties are January 1, 2007 and May 1, 2007, respectively. All other rates reflect current levies.

Data Source: Florida Department of Revenue, "History of Local Sales Tax and Current Rates" (December 1, 2006).